

REMARKS

Claim Rejections

§101

Claims 1-10 have been amended to call for a processor-based method. Thus, reconsideration of this ground of rejection is respectfully requested.

§103(a)

Claims 1-27 were rejected under 35 U.S.C. § 103(a) as being unpatentable over Westerlage. To establish *prima facie* obviousness of a claimed invention, all the claim limitations must be taught or suggested by the prior art. M.P.E.P. § 2143.03 *All Claim Limitations Must Be Taught or Suggested*.

Claim 1 calls for extracting asset data from an asset management database, developing information about the value and location of a plurality of assets, and applying a tax knowledge base to each of a plurality of assets based on the location of each asset. It is respectfully submitted that Westerlage does not teach or suggest all of the limitations of claim 1.

In the Office Action, column 13, lines 53-67 of Westerlage were cited as disclosing extracting asset data from an asset management database, the asset data relates to the ongoing location of the assets. However, the referenced database merely contains predetermined vehicle positions. 13:53-55. The predetermined vehicle positions correspond to distinct geographic landmarks or monuments such as cities or intersections. 12:9-12. Thus, asset data is not extracted from the referenced database.

Further, in the Office Action, it is conceded that Westerlage does not disclose developing information about the value of a plurality of assets. To cure this deficiency, the Examiner states, “it is common in the art to use the value of an asset to determine tax information”. Paper No. 6, page 4. The Examiner is reminded that Official Notice without documentary evidence to support the conclusion is permissible only in some circumstances. M.P.E.P. §2144.03. Further, “it is never appropriate to rely solely on ‘common knowledge’ in the art without evidentiary support in the record, as the principal evidence upon which a rejection was based.” *Id.*, citing, *In re Zurko*, 258 F.3d 1379, 1385 (Fed. Cir. 2001) (“...the Board must point to some concrete evidence in the record in support of these findings.”) As the Examiner conceded that Westerlage does not teach or suggest every limitation of independent claim 1, additional evidence is required to establish

obviousness. It is respectfully submitted that the assertion of common knowledge is inappropriate in this circumstance. Thus, the Examiner is requested to provide support for the assertion. As such, it is respectfully submitted that the Office Action has failed to show where the prior art teaches or suggests all of the limitations of claim 1.

Furthermore, to establish *prima facie* obviousness, there must be a suggestion, motivation, or teaching of the desirability of making the applicant's claimed invention. *See, e.g. In re Kotzab*, 217 F.3d 1365, 1370 (Fed. Cir. 2000). That is, a rejection cannot be predicated on the mere identification of individual components of claimed limitations. *Id.*, at 1371. Particular findings must be made as to the reasons the skilled artisan, with no knowledge of the claimed invention would have selected these components for combination in the manner claimed. *Id.* Claim 1 calls for developing information about the value and location of a plurality of assets. Thus, even if evidentiary support for the assertion of common knowledge is provided, there still must be some showing of the reasons why a skilled artisan would have selected the components for combination in the manner claimed. That is, simply identifying components of a claim is insufficient to establish obviousness. Absent a showing of a suggestion, motivation or teaching of the desirability of making the claimed invention, *prima facie* obviousness has not been established.

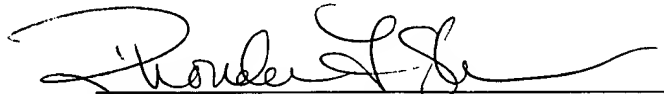
Independent claims 11 and 21 include limitations that are similar to that of claim 1. Thus, for at least the reasons given above, a *prima facie* case of obviousness has not been established for any of claims 1-27.

Furthermore, claims 8, 17 and 27 include property tax. For example, claims 8 and 17 call for developing information from the asset management database useful in determining property tax exemptions. Claim 27 calls for a storage that stores an asset management software package and a property tax compliance package. In the Office Action it is asserted that because Westerlage retrieves ongoing location data, determining property tax exemptions are inherent. To establish inherency, the extrinsic evidence must make clear that the missing descriptive matter is necessarily present in the thing described in the reference. *In re Robertson*, 169 F.3d 743 (Fed. Cir. 1999). It is unclear how location data necessarily describes determining property tax exemptions or storing a property tax compliance package. Thus, the rejection is traversed.

In view of these remarks, the application is believed to be in condition for allowance.
The Examiner's prompt action in accordance therewith is respectfully requested. Respectfully
submitted,

Respectfully submitted,

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